



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BARABOO CITY WATER WORKS

Principal Office: 450 ROUNDHOUSE COURT
BARABOO, WI 53913

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MR. TERRY KRAMER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/20/2002
(Date)

SUPERINTENDENT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARABOO CITY WATER WORKS**Utility Address:** 450 ROUNDHOUSE COURT
BARABOO, WI 53913**When was utility organized?** 9/4/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR. TERRY KRAMER**Title:** SUPERINTENDENT**Office Address:**450 ROUNDHOUSE COURT
BARABOO, WI 53913**Telephone:** (608) 355 - 2740**Fax Number:** (608) 356 - 0518**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: AARON WORTHMAN**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO., LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** aworthman@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: DR. WILLIAM H. HOMMEL, DPM**Title:** PRESIDENT OF THE UTILITY COMMISSION**Office Address:**1800 ALGONQUIN DRIVE
BARABOO, WI 53913**Telephone:** (608) 356 - 6501**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: AARON WORTHMAN**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** aworthman@virchowkrause.com**Date of most recent audit report:** 4/18/2002**Period covered by most recent audit:** 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR TERRY KRAMER**Title:** SUPERINTENDENT**Office Address:**
450 ROUNDHOUSE COURT
BARABOO, WI 53913**Telephone:** (608) 355 - 2740**Fax Number:** (608) 356 - 0518**E-mail Address:**

Name of utility commission/committee: BARABOO UTILITY COMMISSION

Names of members of utility commission/committee:

MR RICHARD CAPENER

MR MICHAEL CONE

MR WILLIAM H. HOMMEL, PRESIDENT

MR ROBERT JANKE, VICE-PRESIDENT

MR DEAN STEINHORST, MAYOR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	945,839	942,136	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	578,187	542,958	2
Depreciation Expense (403)	149,036	141,107	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	147,833	141,286	5
Total Operating Expenses	875,056	825,351	
Net Operating Income	70,783	116,785	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	70,783	116,785	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(165)	167	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	26,369	27,222	10
Miscellaneous Nonoperating Income (421)	1,797	0	11
Total Other Income	28,001	27,389	
Total Income	98,784	144,174	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	3,792	13
Total Miscellaneous Income Deductions	0	3,792	
Income Before Interest Charges	98,784	140,382	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	98,784	140,382	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,913,541	1,773,159	20
Balance Transferred from Income (433)	98,784	140,382	21
Miscellaneous Credits to Surplus (434)	39,530	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,051,855	1,913,541	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	26,369	5
Total (Acct. 419):	26,369	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS NONOPERATING INCOME	1,797	6
Total (Acct. 421):	1,797	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
SALE OF LAND	39,530	9
Total (Acct. 434):	39,530	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	97				97	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	262				262	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	262	0	0	0	262	
Net income (or loss)	(165)	0	0	0	(165)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	945,839	0	0	0	945,839	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	945,839	0	0	0	945,839	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	235,120		235,120	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,536		7,536	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	242,656	0	242,656	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,487,794	6,987,714	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,831,364	1,711,213	2
Net Utility Plant	5,656,430	5,276,501	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,016	57,356	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	54,340	4
Net Nonutility Property	3,016	3,016	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	77,061	75,000	7
Total Other Property and Investments	80,077	78,016	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	629,930	500,620	8
Temporary Cash Investments (132)	20,000	20,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	184,294	187,069	11
Other Accounts Receivable (143)	26,938	10,153	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	193,199	23,415	14
Materials and Supplies (150)	39,986	41,895	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		389	17
Total Current and Accrued Assets	1,094,347	783,541	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	6,830,854	6,138,058	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,422,658	1,094,015	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,051,855	1,913,541	23
Total Proprietary Capital	3,474,513	3,007,556	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,010		28
Payables to Municipality (233)	25,433	11,947	29
Customer Deposits (235)			30
Taxes Accrued (236)	131,815	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	138,332	103,519	33
Total Current and Accrued Liabilities	307,590	115,466	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	3,983	3,983	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	3,983	3,983	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	8,098	13,228	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	8,098	13,228	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,036,670	2,997,825	41
Total Liabilities and Other Credits	6,830,854	6,138,058	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,290,616	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	197,178				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,487,794	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,831,364	0	0	0	10
Total Accumulated Provision	1,831,364	0	0	0	
Net Utility Plant	5,656,430	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,711,213				1,711,213	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	149,036				149,036	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,246				8,246	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	11,978				11,978	10
Other credits (specify):						11
					0	12
Total credits	169,260	0	0	0	169,260	13
Debits during year						14
Book cost of plant retired	49,109				49,109	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	49,109	0	0	0	49,109	19
Balance End of Year	1,831,364	0	0	0	1,831,364	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.22%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land adjacent to pumphouse	3,016			3,016	2
Dam, dyke, spillway & hydraulic pumping	54,340		54,340	0	3
Total Nonutility Property (121)	57,356	0	54,340	3,016	
Less accum. prov. depr. & amort. (122)	54,340		54,340	0	4
Net Nonutility Property	3,016	0	0	3,016	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	39,986	41,895	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	39,986	41,895	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,094,015	1
Changes during year (explain):		
COMMERCE AVENUE ADDITION CONTRIBUTED BY CITY (TIF)	107,142	2
HWY 12 ADDITION CONTRIBUTED BY CITY (TIF)	127,340	3
MISC SERVICE ADDITIONS CONTRIBUTED BY CITY (TIF)	6,977	4
WELL #8 CONTRIBUTIONS BY CITY (TIF)	87,184	5
Balance end of year	<u>1,422,658</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	147,833	2
Charged electric department expense	3,944	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	151,777	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	18,820	7
PSC Remainder Assessment	1,142	8
Other (explain):		
NONE		9
Total payments and other debits	19,962	
Balance end of year	131,815	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,997,825	0	0	0	0	2,997,825	1
Add credits during year:							
For Services	22,707					22,707	2
For Mains	12,868					12,868	3
Other (specify):							
FOR HYDRANTS	3,270					3,270	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,036,670	0	0	0	0	3,036,670	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	733,407					733,407	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
PROPERTY ADDITION AND REPLACEMENT FUND	77,061	3
Total (Acct. 125):	77,061	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	184,294	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	184,294	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	20	10
Other (specify):		
RECEIVABLE FROM THE GRANT FOR DAM REMOVAL	10,000	11
RECEIVABLE FROM WEST BARABOO FOR PUBLIC FIRE PROTECTION	16,918	12
Total (Acct. 143):	26,938	
Receivables from Municipality (145):		
DEPRECIATION & RETURN ON METERS DUE FROM SWR FUND	22,421	13
RECEIVABLE FROM MUNI FOR PUBLIC FIRE PROTECTION	163,456	14
TAX ROLL AND OTHER MISC ITEMS	7,322	15
Total (Acct. 145):	193,199	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DECEMBER PAYROLL	25,433	19
Total (Acct. 233):	25,433	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,115,045	0	0	0	7,115,045	1
Materials and Supplies	40,940	0	0	0	40,940	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,771,288	0	0	0	1,771,288	4
Customer Advances for Construction	3,983				3,983	5
Contributions in Aid of Construction	3,017,247	0	0	0	3,017,247	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,363,467	0	0	0	2,363,467	
Net Operating Income	70,783	0	0	0	70,783	8
Net Operating Income as a percent of						
Average Net Rate Base	2.99%	N/A	N/A	N/A	2.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,258,336	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,982,698	3
Other (Specify):		4
Total Average Proprietary Capital	3,241,034	
Net Income		
Net Income	98,784	5
Percent Return on Proprietary Capital	3.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response received 9/17/02:

Dear Ms. Engelke:

I am responding to your letter dated August 30, 2002, regarding the tax rate reported on line 8 of page W-7 as an "Other Tax-Local". This entry was reported in error by our utility auditors from Virchow, Krause and Co.(V/K), who prepared the 2001 annual report for the Baraboo City Water Works.

The Utility accountant, Betty Biech, who had been preparing the PSC reports for Baraboo, retired in December of 2001. Because of her absence, the Utility's auditors from V/K were contracted early in January, 2002, to complete the yearend accounting for 2001 along with preparing the yearly PSC report. When it was necessary to calculate the property tax equivalent, V/K requested the 2001 tax rates from the City Clerk's office. The auditors then computed the equivalent using an internal worksheet used solely by the City during the budgeting process instead of the FINAL TAX RATES FOR 2001. Consequently, the tax rate listed on line 8 of page W-7 of 2.171555 should not have been reported on the 2001 PSC report eliminating the fluctuation in data from prior years. This error resulted in an overpayment of tax being issued to the City by the Utility which is currently being rectified and will be reflected in 2002.

Sincerely,

Jan M. Boardman
Utility Accountant
jboardman@cityofbaraboo.com
(608) 355-2740 ext. 222

August 30, 2002

Mr. Terry Kramer, Superintendent
Baraboo City Water Works
450 Roundhouse Court
Baraboo, WI 53913-2533

2001 Analytical Review DWCCA-360-ELE

Dear Mr. Kramer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

On page W-7, a tax rate is reported for "Other Tax - Local". Headnote No. 5 requests that an explanation be provided for "other" tax rates in the schedule footnotes. Please provide an explanation and follow this procedure

FINANCIAL SECTION FOOTNOTES

in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Baraboo.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Baraboo Water Utility

We have compiled the accompanying Annual Report to the Public Service Commission of the Baraboo Water Utility, an enterprise fund of the City of Baraboo, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S
VIRCHOW, KRAUSE & CO. LLP

Madison, Wisconsin
January 25, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	930,794	1
Total Sales of Water	930,794	
Other Operating Revenues		
Forfeited Discounts (470)	2,801	2
Miscellaneous Service Revenues (471)	1,973	3
Rents from Water Property (472)	40	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,231	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,045	
Total Operating Revenues	945,839	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,428	8
Pumping Expenses (620-625)	118,952	9
Water Treatment Expenses (630-635)	27,195	10
Transmission and Distribution Expenses (640-655)	184,447	11
Customer Accounts Expenses (901-904)	65,481	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	171,684	14
Total Operation and Maintenance Expenses	578,187	
Other Operating Expenses		
Depreciation Expense (403)	149,036	15
Amortization Expense (404-407)		16
Taxes (408)	147,833	17
Total Other Operating Expenses	296,869	
Total Operating Expenses	875,056	
NET OPERATING INCOME	70,783	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,459	194,100	306,613	4
Commercial	457	107,138	116,936	5
Industrial	38	371,777	242,238	6
Total Metered Sales to General Customers (461)	3,954	673,015	665,787	
Private Fire Protection Service (462)	55		21,944	7
Public Fire Protection Service (463)	2		180,374	8
Other Sales to Public Authorities (464)	53	33,181	32,033	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	44,970	30,656	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,065	751,166	930,794	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Village of West Baraboo	9th Avenue	24,145	16,371	1
Village of West Baraboo	8th Avenue	20,825	14,285	2
Total		44,970	30,656	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	163,456	1
Wholesale fire protection billed	16,918	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	180,374	
Forfeited Discounts (470):		
Customer late payment charges	2,801	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,801	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTION FEES	1,973	7
Total Miscellaneous Service Revenues (471)	1,973	
Rents from Water Property (472):		
ANNUAL FEE FOR ANTENNAE LOCATED ON RESERVOIR	40	8
Total Rents from Water Property (472)	40	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,231	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	10,231	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	6,195	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	4,233	4
Total Source of Supply Expenses	10,428	
PUMPING EXPENSES		
Operation Labor (620)	10,452	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	94,874	7
Operation Supplies and Expenses (623)	37	8
Maintenance of Pumping Plant (625)	13,589	9
Total Pumping Expenses	118,952	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,730	10
Chemicals (631)	22,141	11
Operation Supplies and Expenses (632)	2,473	12
Maintenance of Water Treatment Plant (635)	851	13
Total Water Treatment Expenses	27,195	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	81,417	14
Operation Supplies and Expenses (641)	16,888	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,052	16
Maintenance of Mains (651)	23,957	17
Maintenance of Services (652)	21,370	18
Maintenance of Meters (653)	9,087	19
Maintenance of Hydrants (654)	28,426	20
Maintenance of Other Plant (655)	250	21
Total Transmission and Distribution Expenses	184,447	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	14,177	22
Accounting and Collecting Labor (902)	45,559	23
Supplies and Expenses (903)	5,745	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	65,481	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,083	27
Office Supplies and Expenses (921)	4,645	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,929	30
Property Insurance (924)	2,573	31
Injuries and Damages (925)	15,903	32
Employee Pensions and Benefits (926)	95,405	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,123	35
Transportation Expenses (933)	7,196	36
Maintenance of General Plant (935)	6,827	37
Total Administrative and General Expenses	171,684	
Total Operation and Maintenance Expenses	578,187	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		131,815	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,944	2
Net property tax equivalent		127,871	
Social Security		18,820	3
PSC Remainder Assessment		1,142	4
Other (specify): NONE			5
Total tax expense		147,833	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214219				3
County tax rate	mills		4.286914				4
Local tax rate	mills		10.097473				5
School tax rate	mills		8.247477				6
Voc. school tax rate	mills		1.384701				7
Other tax rate - Local	mills		2.171555				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.402339				10
Less: state credit	mills		1.488100				11
Net tax rate	mills		24.914239				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.097473				14
Combined School Tax Rate	mills		9.632178				15
Other Tax Rate - Local	mills		2.171555				16
Total Local & School Tax	mills		21.901206				17
Total Tax Rate	mills		26.402339				18
Ratio of Local and School Tax to Total	dec.		0.829518				19
Total tax net of state credit	mills		24.914239				20
Net Local and School Tax Rate	mills		20.666801				21
Utility Plant, Jan. 1	\$	6,987,714	6,987,714				22
Materials & Supplies	\$	41,895	41,895				23
Subtotal	\$	7,029,609	7,029,609				24
Less: Plant Outside Limits	\$	210,106	210,106				25
Taxable Assets	\$	6,819,503	6,819,503				26
Assessment Ratio	dec.		0.935274				27
Assessed Value	\$	6,378,104	6,378,104				28
Net Local & School Rate	mills		20.666801				29
Tax Equiv. Computed for Current Year	\$	131,815	131,815				30
Tax Equivalent per 1994 PSC Report	\$	114,320					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	131,815					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	10,530	14,000	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	247,145		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	18,788		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	276,463	14,000	
PUMPING PLANT			
Land and Land Rights (320)	3,656		12
Structures and Improvements (321)	371,364	2,595	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	72,106		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	268,309		17
Diesel Pumping Equipment (326)	29,948		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	35,493		20
Total Pumping Plant	780,876	2,595	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	73,054		23
Total Water Treatment Plant	73,054	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,412		24
Structures and Improvements (341)	40,044	1,100	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	670		23,860	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			247,145	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			18,788	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	670	0	289,793	
PUMPING PLANT				
Land and Land Rights (320)			3,656	12
Structures and Improvements (321)			373,959	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			72,106	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			268,309	17
Diesel Pumping Equipment (326)			29,948	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			35,493	20
Total Pumping Plant	0	0	783,471	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			73,054	23
Total Water Treatment Plant	0	0	73,054	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,412	24
Structures and Improvements (341)			41,144	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	735,666		26
Transmission and Distribution Mains (343)	2,986,496	209,823	27
Fire Mains (344)	0		28
Services (345)	665,715	48,369	29
Meters (346)	408,043	16,885	30
Hydrants (348)	548,624	54,798	31
Other Transmission and Distribution Plant (349)	5,813		32
Total Transmission and Distribution Plant	5,397,813	330,975	
GENERAL PLANT			
Land and Land Rights (389)	2,005		33
Structures and Improvements (390)	20,488		34
Office Furniture and Equipment (391)	25,655	247	35
Computer Equipment (391.1)	18,439	10,728	36
Transportation Equipment (392)	140,767	20,917	37
Stores Equipment (393)	525		38
Tools, Shop and Garage Equipment (394)	49,760	8,001	39
Laboratory Equipment (395)	1,395		40
Power Operated Equipment (396)	137,152	12,800	41
Communication Equipment (397)	14,405	657	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	678		44
Other Tangible Property (399)	0		45
Total General Plant	411,269	53,350	
Total utility plant in service directly assignable	6,939,475	400,920	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,939,475	400,920	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			735,666	26
Transmission and Distribution Mains (343)			3,196,319	27
Fire Mains (344)			0	28
Services (345)	100		713,984	29
Meters (346)	11,854		413,074	30
Hydrants (348)	1,700		601,722	31
Other Transmission and Distribution Plant (349)			5,813	32
Total Transmission and Distribution Plant	13,654	0	5,715,134	
GENERAL PLANT				
Land and Land Rights (389)			2,005	33
Structures and Improvements (390)			20,488	34
Office Furniture and Equipment (391)	621		25,281	35
Computer Equipment (391.1)	8,687		20,480	36
Transportation Equipment (392)	16,928		144,756	37
Stores Equipment (393)			525	38
Tools, Shop and Garage Equipment (394)			57,761	39
Laboratory Equipment (395)			1,395	40
Power Operated Equipment (396)	8,594		141,358	41
Communication Equipment (397)	625		14,437	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			678	44
Other Tangible Property (399)			0	45
Total General Plant	35,455	0	429,164	
Total utility plant in service directly assignable	49,779	0	7,290,616	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	49,779	0	7,290,616	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			63,632	63,632	1
February			57,741	57,741	2
March			64,296	64,296	3
April			63,540	63,540	4
May			70,804	70,804	5
June			69,322	69,322	6
July			84,381	84,381	7
August			75,834	75,834	8
September			68,156	68,156	9
October			69,927	69,927	10
November			61,246	61,246	11
December			60,862	60,862	12
Total annual pumpage	0	0	809,741	809,741	
Less: Water sold				751,166	13
Volume pumped but not sold				58,575	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				14,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				14,000	19
Volume pumped but unaccounted for				44,575	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,701	23
Date of maximum: 7/11/2001					24
Cause of maximum:					25
Hot and dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,030	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				1,552,720	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HILL STREET	2	301	12	936,000	Yes	1
JEFFERSON STREET	4	387	28	1,440,000	Yes	2
SAUK AVENUE	6	360	19	1,296,000	Yes	3
GALL ROAD	7	185	24	1,872,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ST - STANDBY GENERATOR	HI-LIFT PUMP NO. 1	HI-LIFT PUMP NO. 2	1
Location	1807 OAK ST.	1807 OAK ST.	1807 OAK ST.	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WEINAN	WEINAN	WEINAN	5
Year Installed	1971	1971	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	INTERNATIONAL HARVESTER	MARATHON	MARATHON	9
Year Installed	1971	1971	1971	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	172	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HI-LIFT PUMP NO. 3	WELL NO. 2	WELL NO. 2 STANDBY	14
Location	1807 OAK ST.	722 HILL ST.	722 HILL ST.	15
Purpose	B	P	S	16
Destination	D	D	D	17
Pump Manufacturer	WEINAN	GOULDS	GOULDS	18
Year Installed	1971	1998	1998	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	650	650	21
Pump Motor or Standby Engine Mfr	MARATHON	U. S. ELECTRIC	FORD	22
Year Installed	1971	1998	1998	23
Type	ELECTRIC	ELECTRIC	PROPANE	24
Horsepower	40	100	161	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 4.L NO. 4 - STANDBY MOTOR		WELL NO. 6	1
Location	808 JEFFERSON ST.	808 JEFFERSON ST.	919 SAUK AVE.	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1961	1961	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,100	900	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	WAUKESHA	U.S. ELECTRIC	10
Year Installed	1961	1961	1997	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	150	250	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	L NO. 6 - STANDBY MOTOR	WELL NO. 7.L NO. 7 - STANDBY MOTOR		14
Location	919 SAUK AVE.	801 GALL ROAD	801 GALL ROAD	15
Purpose	S	P	S	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1987	1993	1993	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	900	1,300	1,300	21
Pump Motor or Standby Engine Mfr	WAUKESHA	U.S. ELECTRIC	JOHN DEERE	23
Year Installed	1976	1993	1994	24
Type	DIESEL	ELECTRIC	DIESEL	25
Horsepower	260	200	200	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1, BIRCH ST.	NO. 2, OAK ST.	NO. 3, EAST ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	4
Year constructed	1885	1954	1971	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	247	247	180	9
				10
Total capacity in gallons (actual)	277,000	1,250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	5.6100	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 4, MOORE ST.	NO. 5, INDUSTRIAL PARK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1978	1988		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	247	247		10
				11
Total capacity in gallons (actual)	300,000	300,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	4,320	0	0	0	4,320	1
M	D	2.000	7,674	0	0	0	7,674	2
M	D	3.000	0	0	0	0	0	3
M	D	4.000	2,491	0	0	0	2,491	4
M	D	6.000	179,885	0	0	0	179,885	5
M	D	8.000	67,395	629	0	0	68,024	6
M	S	8.000	1,058	0	0	0	1,058	7
M	D	10.000	26,623	3,030	0	0	29,653	8
M	S	10.000	105	0	0	0	105	9
M	D	12.000	25,170	1,481	0	0	26,651	10
M	D	14.000	3,003	0	0	0	3,003	11
M	D	16.000	2,301	1,042	0	0	3,343	12
Total Within Municipality			320,025	6,182	0	0	326,207	
M	D	8.000	7,695	0	0	0	7,695	13
Total Outside of Municipality			7,695	0	0	0	7,695	
Total Utility			327,720	6,182	0	0	333,902	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	216	0	0	0	216		1
M	0.500	4	0	0	0	4		2
L	0.750	27	0	0	0	27		3
M	0.750	1,740	0	2	0	1,738		4
M	1.000	1,699	8	0	0	1,707		5
M	1.250	2	0	0	0	2		6
M	1.500	51	7	0	0	58		7
M	2.000	91	7	0	0	98		8
M	3.000	2	0	0	0	2		9
P	4.000	1	0	0	0	1		10
M	4.000	24	1	0	0	25		11
M	6.000	25	2	0	0	27		12
M	8.000	5	5	0	0	10		13
M	12.000	2	0	0	0	2		14
M	16.000	1	0	0	0	1		15
Total Utility		3,890	30	2	0	3,918	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,829	100	170	(3)	3,756	391	1
0.750	127	24	17	0	134	49	2
1.000	82	12	9	0	85	26	3
1.500	62	2	1	0	63	5	4
2.000	51	2	2	0	51	17	5
3.000	15	1	0	0	16	6	6
4.000	8	0	0	0	8	3	7
6.000	5	0	0	0	5	1	8
Total:	4,179	141	199	(3)	4,118	498	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,401	271	11	14	0	59	3,756	1
0.750	51	57	2	3	0	21	134	2
1.000	7	46	8	8	0	16	85	3
1.500	0	44	6	8	0	5	63	4
2.000	0	30	9	10	0	2	51	5
3.000	0	5	0	9	0	2	16	6
4.000	0	3	1	1	0	3	8	7
6.000	0	1	1	0	2	1	5	8
Total:	3,459	457	38	53	2	109	4,118	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	3				3	1
Within Municipality	622	27	17		632	2
Total Fire Hydrants	625	27	17	0	635	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	319
Number of distribution system valves end of year:	855
Number of distribution valves operated during year:	410

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Expenses decreased in 2001 due to painting the exterior of reservoir #3 in 2000.

Account 654 - Expenses increased in 2001 due to a hydrant maintenance project.

Account 655 - Expenses decreased in 2001 due to a roof repair in 2000.

Account 925 - Expenses decreased in 2001 due to the utility not being billed from the City for insurance in 1999. During 2000, the utility paid 2000 and 1999 insurance costs to the city.

Account 926 - Expenses increased in 2001 due to a new employee and the payout of one employee's retirement.

Water Utility Plant in Service (Page W-08)

Account 310 - The addition is the purchase of land for well #8.

Account 391.1 - The additions were the purchase of utility billing upgrade and a new server.

Account 392 - The addition was the purchase of a 2002 truck and the retirement was a 1994 Ford F-150.

Account 396 - The addition was the purchase of a JD Mower.

Water Mains (Page W-15)

Additions were paid for by the utility, developers and the TIF district.

Water Services (Page W-16)

Additions were paid for by the utility, developers and the TIF district.

Meters (Page W-17)

Adjustment was made to reconcile to actual amount on hand at year end.

Hydrants and Distribution System Valves (Page W-18)

The remaining distribution valves that were not operated during 2001 will be operated during 2002.
